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Taxation of church property

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FREE RELIGIOUS TRACTS. No. 1.

TAXATION
OF
CHURCH PROPERTY.

JAMES PARTON.

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TAXATION OF CHURCH PROPERTY.

IN most of the States of the Union, churches, colleges, schools, museums, libraries, hospitals, fire-engine houses, cemeteries, charitable institutions generally, and the lands of agricultural societies, are exempt from taxation. I am opposed to all exemptions. Whatever property the the State protects ought, I think, to contribute its proportion to the State's support.

But it is church property with which we are to occupy ourselves at the present time, — a kind of property which nowhere in the world contributes aught to the support of the government that protects it.

America is the land of experiment and audacity. It is right and becoming that here, for the first time, the proposition should be deliberately discussed, — to discontinue this exemption.

And let no one suppose that this measure is advocated here in a spirit of hostility to churches. A large proportion of the virtuous people of Christendom, and certainly a very large proportion of all the persons to whom I have been most warmly attached in the course of my life, have been members or frequenters of churches. I know the importance of the part which churches play in our

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modern world, and how much solace, admonition, and entertainment they afford to multitudes of most worthy people in every land.

~~X~~ But you do not strengthen an institution by pauperizing it, and you do not strengthen it by making it a fractional part of a pauper, even to the extent of relieving it of its taxes.

An institution exempt from taxation may be a very good fungus, but it comes short of being a living branch. Taxing ecclesiastical property, so far from being an injury to the church, would be one of those just, wise, and timely measures which benefit everybody and hurt nobody. It would send the sap circulating through torpid members. It would extinguish some feeble life; but it would strengthen and vivify the fittest, which would survive. And this, I am informed, is the opinion of some of the most influential members of the late Evangelical Alliance.

Consider the state of things now existing in any representative country town of the United States. Let me select one of ten or fifteen thousand inhabitants, and endeavor to see how a fair taxation of the churches would work in practice.

~~X~~ In this town are seventeen Protestant churches struggling for life. The moral and benevolent activity of the place,—that noblest part of human toil which is dedicated to the general good, or to some object in which others share beside ourselves,—this most precious overplus of human energy, strictly limited as it is in amount, is chiefly expended in keeping the breath of life in these seventeen organizations. For this the ladies sew, contrive, beg, cook, sing, hold fairs, give entertainments, get up Baptist picnics and Episcopal clam-bakes, drum for the Sunday school, and move heaven and earth. For this seventeen anxious clergymen toil, scheme, and wear

out their souls. For this seventeen sextons pull the awful bell, making the day hideous with horrid clang.

This strain upon the best activity of the place is due to the simple fact, that one-half of these churches are superfluous. On a certain Sunday some months ago, a fine day in winter, it was ascertained, by actual count, that the whole number of persons attending these churches during the day, including the two services, was twenty-eight hundred. The entire church-going population could be handsomely accommodated in one-half of the existing edifices.

Why, then, do they not unite? It is because none of them can quite succeed in dying. While there is life there is hope. They hold on, and will hold on, as long as it is possible for the annual expenses to be met. The law of the survival of the fittest hungers for the extinction of half of them; but that beneficent law is balked and frustrated by the exemption from taxation. That blessed Bankruptcy, which Mr. Carlyle so justly extols as nature's remedy for superfluous and mismanaged activities, hangs over them threatening, but powerless, because they do not have to bear their just share of the public burdens.

Macbeth was rationally alarmed upon observing that Banquo, though his brains were out, would not die. It was a dreadful thing indeed. Nothing is more necessary for the general good than that institutions should perish when they have not life enough to live.

In the midst of these seventeen weak and struggling organizations, there is one which abounds in life, vigor, enterprise, and resolution, — the Roman Catholic Church, — usually the largest and handsomest in the town, and the only one which has a full congregation. Nay, it accommodates several congregations on each Sunday. From six in the morning until eight in the

evening, it is always occupied, often crowded, and once crammed.

On that Sunday when twenty-eight hundred persons were counted in the seventeen Protestant churches, in this one Catholic Church the number was eighteen hundred.

And of whom are these congregations composed? They are composed chiefly of the only classes in the United States that can spare one-half of their income, — domestic servants and operatives in cotton mills.

And they do spare one-half. As a class, they spend their large surplus in two ways: first, in extending the Catholic Church in America; second, in bringing over to America more Catholics. Hence, the rapid growth of the Catholic Church and Catholic institutions in the United States. In the manufacturing cities of New England they add church to church, edifice to edifice, field to field. To-day a monastery is begun; now, it is a nunnery; next year, a new house for the priest; and before long a Cathedral begins slowly to rise above the houses of the town. And they know well the virtue of holding land. At the very beginning of a new enterprise they are apt to go for a large piece of land, with room enough sometimes for centuries of growth.

The seventeen Protestant churches look on, and shake their heads, and growl, and forbode evil in the future; but while they are doing so the priests keep quietly on converting servant girls' pennies and dollars into well-situated lots and solid masonry.

Already, in some of our cities, the property belonging to the Catholic Church is immense. In St. Louis it is computed at twenty millions; and in New York, say within ten miles of the City Hall, I should suppose their property would be valued, by just tax commissioners, at not less than eighty millions.

Far be it from me to blame the Catholics for pushing the interests of their church with so much enterprize, energy, and tact. Their conduct is just what their belief demands of them. They could not be good Catholics if they did not regard the spread of the Catholic Church as the chief interest of man.

But the question for us to consider — for us who are American citizens first, and EVERYTHING ELSE SECOND — is, whether it is safe and right that they should go on thus absorbing the property of the country.

Look abroad! In Sicily, Italy, Spain, Mexico, Peru, — in most Catholic countries, — wherever you see an edifice, or group of edifices, that overwhelm the mind with wonder, either for their magnitude or their magnificence, you may be sure that they are ecclesiastical. The people, — man, sacred man, to us the most sacred object in the universe, grovels in huts, and wallows in the dirt, in order that the inanimate God whom he adores may dwell in lofty temples and glisten with beautiful gems. It is a sorry sight, “fore God, a sorry sight!” May this portion of America never witness it!

At the beginning of the French Revolution, which was the most beneficent explosion that history records, two acres out of every five in all France belonged to the church. And the church was so good a judge of land, that, in a large number of parishes, the church’s two acres were worth more than the people’s three. France was then in a condition similar to that of England before Henry VIII. broke up the ecclesiastical institutions, and secularized their property, — that is, *stopped exempting it from taxation!*

Now, there are but two conceivable ways in which the increase of Catholic property can be kept within safe, just, and reasonable bounds in the United States, and the country be saved from the necessity of a Henry

VIII. or a French Revolution. One is, by destroying popular faith in the fictions upon which the external part of the Catholic system rests. But this will be a slow process. It can only result from the gradual advance of our race in knowledge, mental health, happiness, dignity, and courage. And it will be the more slow because large numbers of the Protestants still adhere to several of the grosser and less picturesque of those fictions.

But the other method is, simply, to tax all ecclesiastical property, as other property is taxed. Let every tub stand upon its own bottom. Let all the property, I repeat, which the State protects pay its just proportion to the State's support.

Catholics themselves, if they will study the past, cannot intelligently object to this measure, because it would supply the great lack in their system. Viewed merely as an organization, the Roman Catholic Church has only one serious defect. There is no provision in it against its excessive development. Hence we find in the cities of the south of Europe and of South America such swarms of ecclesiastics, such masses of ecclesiastical property, that Catholics themselves, devout and faithful Catholics, are among the foremost in urging a reduction of the ecclesiastical orders.

There is only one just and sure mode of proceeding in this matter. It is to add every portion of the church's estate to the tax-list.

A large portion of what religion includes may be fairly classed under the head of luxury. And who will deny that luxuries are fair objects of taxation? In religion there is the bread and meat, and there is also the turtle and champagne; there is the poor man's fustian, and the rich lady's velvet.

Consider our Trinity Church, for example, so pleasing an object to us all at the head of Wall Street. A few

years ago, the attendance at this costly temple on Sunday was so small that you might have safely tried Carlyle's experiment, — fired a pistol across the church, in at one window and out at another, without much danger of hitting a Christian. Of late years, on the contrary, it is often well attended, and sometimes crowded. I once asked the clergyman in charge of the church, the late lamented Dr. Vinton, — a genial soul, — what he thought was the reason of this remarkable increase in the congregation. His robust and honest answer was this: "The blessing of God upon good music."

They have, as you know, a very fine organ, a highly accomplished organist, a choir of well-trained men and boys to sing, an orchestra of stringed and wind instruments, a beautiful chime of bells, and several clergymen trained to chant the service in harmony with the music. I suppose the entire performance cannot cost less than a thousand dollars a Sunday. I have enjoyed it once or twice very much, and I always recommend friends visiting the city by no means to overlook this interesting and melodious lion.

Nay, more, I honor the principle of employing the fine arts in the most elevated act of the human mind. If it devolved upon me to create a church, its service should be, in part, the most magnificent exhibition of all that man has ever accomplished in the way of architecture, painting, sculpture, poetry and eloquence; for one of my main objects should be to exalt and glorify man. But never would I cripple and degrade my church by putting it on the free list, by throwing any part of the burden of supporting it upon fellow-citizens who cherished, perhaps, the most opposite ideas, who would hold in contempt or aversion all the splendors of my temple, preferring plain benches, walls unadorned, and merry camp-meeting hymns.

Now, in the way of music, the greatest benefactors the people of the United States have ever known, next to the great European composers, are such men as Theodore Thomas, Max Maretzek, Carl Zerrahn, and others of their class. They do more in any week of their lives to promote among us a love of good music than Trinity Church has ever accomplished during the whole period of its existence; and this they have done in the most legitimate and honorable way, as their chosen mode of earning their livelihood. But these gentlemen are taxed every time they lift their baton. Every hall and opera house in which they perform is taxed. Surely, if any musicians should be exempt, it should not be the clergy and orchestra of Trinity Church, the servants of a rich corporation, but Thomas, Maretzek, and Zerrahn, who minister to the enjoyment and elevate the taste of millions of their fellow-citizens every year.

How heavily rests the burden of life upon the shoulders, and upon the heart, too, of an average citizen and virtuous father of a family. For ten years he toils and saves, denying himself many alluring enjoyments, in order that he may make a first payment upon a modest home for those he loves. Then he works and saves for another five years to pay off the mortgage. When all is done, when he is at last the proud possessor of the nest that shelters his family, he goes like a man every November and pays a tax upon it, from one hundred to three hundred dollars.

The little house in which I have lived for the last fifteen years I shall have to pay a tax upon in fifteen days, of about two hundred and twenty dollars. It was about that last year, and in New York revolutions never go backward.

But right before my eyes, as I used to come down the steps, rises a lofty and luxurious edifice, the property of

a few rich men, which they only care to use four hours a week. It is worth, I suppose, half a million dollars ; and if it were fairly taxed it would place in the city treasury in the course of next month not less than ten thousand dollars. But it will not pay in one dollar, because it has two steeples upon it, and is named in honor of the patron saint of England, who slew the dragon.

But mark, if a mob should burn it, the tax-payers of New York would be expected to pay every dollar of the damage.

At this moment, a number of very worthy gentlemen, who stand justly high in this community, are building, in the Fifth Avenue, edifices for their Sunday edification which cost seven or eight hundred thousand dollars. The land alone costs three hundred and fifty thousand. These gentlemen have a perfect right to build elegant and costly churches, if they can afford it, and if it accords with the principles of their religion, of which they alone are to be the judges. I merely wish to remark that churches of this character may fairly be classed as luxuries, and as such are peculiarly adapted to taxation. Many good Christians deeply lament the expenditure of so much money upon edifices which minister to the desires of so few, and to those few during only a few hours in every week. But I tell those lamenting Christians that the only way to keep within bounds the erection of costly churches is to subject them to just and equal taxation.

“The New York Tribune” tells us that our Episcopal brethren are about to erect in this city a cathedral that is to cost two millions of dollars. It will more likely cost five ; and there is one gentleman interested in the scheme who could build it outright, gold candle-sticks and all, by assigning to it his surplus income for two years. Among the subscriptions already received are two of a hundred

thousand dollars each. I would put it to the justice of the American people, and I would submit it to the heavy-laden tax-payers of New York, if it is fair to the laboring men of this city to exempt such a costly toy as that from taxation?

If it is to be exempt from the charge of supporting the government, then the government ought to be exempt from the charge of protecting it.

There is a particular reason why this subject should be considered now.

Every century has its pet virtue: ours is benevolence. The works of philanthropists, and, above all, the *work* of philanthropists, appeals so powerfully to the heart, and so kindles the imagination, that it is easy for us to attach an exaggerated value to it.

In truth, no virtue more needs restraining and guiding than our benevolence. If I may trust my own very limited observation of life, I should say, that, generally, a very benevolent character is a weak character. A weak character is, usually, extremely sensitive to the approbation of others, runs readily to vanity and an ignoble lust of glory, and, in its extreme developement, is not far from madness.

The strong are just. And justice is a far rarer, nobler, higher, more difficult thing than benevolence.

But, benevolence being the popular virtue of the century, there is a general propensity to win its easy and lavish honors. Hard old money-makers, after a long life of hard-dealing, amuse a dreary, childless, friendless, loveless old age by founding institutions, of which we have too many already, and consigning masses of ill-gotten property to the spoliation and mismanagement of trustees.

A just taxation of these institutions will but invigorate those that have a right to exist, and gradually extin-

guish those that ought never to have been called into being.

America has been the paradise of dead-heads. Perhaps all good dead-heads in other lands, when they have died, have come to America; and we know, for a certainty, that many have been translated hither without having gone through the ceremony of dying. Dead headism in the United States has been a cause of widespread demoralization. All Washington was more or less corrupted by it. The franks of members of Congress used to be about everywhere, and people grew rich upon the mere waste of the Capitol. As to railroad passes, I was once told that nobody but a fool ever paid his fare. Base was the slave that paid.

But, of late, we have been making an effort to change all this. The late Horace Greeley was one of the first to set his face against the dead-head principle in all its manifestations, going so far as to put down his four cents every time he took a copy of "The Tribune" from the counter of his own office. When the late Horace F. Clark offered him, in Chicago, a free pass to New York, he refused it, and denounced, with his usual vehemence, the entire system of trying to get something for nothing.

The franking privilege has been abolished. Mileage is allowed no more. Free stationery and penknives are a reminiscence. These three great measures of reform suffice to redeem whatever errors of judgment the last Congress may have committed. The railroad corporations are making a vigorous effort to break up the fraudulent system of free passes. Conductors of the great newspapers no longer quarter members of their staff upon hotels. The free list is, everywhere and in everything, struggling to get suspended. At least, a notice to that effect is stuck up.

It remains to erase from our statute books the entire

catalogue of exemptions from taxation, — to say, “No dead-heads on the tax-lists,” and to adopt it as an inviolable principle, that whatever property the State protects shall contribute its quota to the State’s support; or, if the churches and institutions prefer it, —

NO TAXATION, NO PROTECTION.

APPENDIX.

OPINION OF A ROMAN CATHOLIC CLERGYMAN OF THE CITY OF NEW YORK.

The following article, from "The New York Daily Tribune," of Feb. 22, 1873, presents the views of a Roman Catholic clergyman well-known for his enlightened mind and public spirit.

FREE GAS AND GENERAL TAXATION.

ALL PROPERTY SHOULD BE EQUALLY TAXED.

To the Editor of The Tribune.

SIR: A prominent clergyman of this city, upon request, states his views upon the action of the Board of Aldermen on the free gas question, and also discusses the general subject of taxation, as follows: —

In reply to inquiries respecting my opinion of the resolution of the Board of Aldermen, passed on the 7th inst., "that the public shall not be taxed to pay for gas furnished for the accommodation of churches and schools, and other public and private buildings," I will candidly say that it is a step in the right direction. It is, in my opinion, simply an act of justice; or, in other words, it is the removal of a great wrong from the overburdened tax-payers of the city, and the stoppage of a source of gross frauds. The persons who own or frequent

such places are generally the wealthier class, and they are able, and ought to be willing, to pay for what is for their own accommodation. It is mean, as well as unjust, to oblige the poor, and those who do not frequent such places, to pay the gas bills for them. If all real estate, also, of every kind, and no matter to whom belonging, had to pay taxes and assessments, a great good would be accomplished. It would make church corporations and other corporate bodies a most excellent vigilance committee over the taxation of property. There are no more shrewd, energetic, and vigilant men, where their own interests are concerned, than they are. If they had to pay taxes they would look after taxation, and take care that it was not unjust or excessive. They would be opposed to extravagant and dishonest expenditure of public money. They would insist on honesty and economy; and if the public money should be stolen the churches would ring with denunciation, and the best men in the community would be up in arms against thieves. Now they are silent or indifferent, because their poorer neighbors, who probably never entered their churches, have to pay the taxes for them, and our big-hearted, generous legislators remit all assessments without being asked to do so. Of course, they never expect any return for their generosity at other people's expense.

Whether it is an unjust act to make one portion of the community pay the tax of another, I would not like to decide. It certainly looks unjust. To make a man pay for a thing he never uses, and from which he derives no benefit, looks like injustice. It looks like wrong to make the poor man, who never knew the luxury of a cushion in a rich church, pay the taxes of the rich man who enjoys his ease, respectability, and piety in such places. If it is wrong, it should be redressed as soon as possible. If persisted in, not only present evils, but evils in the future, will come upon the property-owners. It is said that curses, like chickens, come home to roost; so do wrong and injustice of every kind come home, sooner or later, to roost on the perpetrators. In my opinion, the rights of property are very sacred. I have a great respect for them. But the duties of property ought to be also sacred and equally respected. I believe that property has its duties as well as its

rights, and if the duties are not sacred and performed, the rights will not long be respected nor secure. If all property had to bear its share of taxation, its right to protection would be better secured, for no one wishes to injure what helps him to lighten or bear his own burdens. If we exempt the property of any portion of the community from taxation, the rest must pay increased taxes, and bear a heavier burden. And remember that it is often those who have no interest in the excepted property, and who derive no benefit from it whatever, that have to pay the taxes of their neighbors.

Besides, the exemption of certain property from taxation has a tendency to make the managers of churches and other institutions acquire, and hold unproductive, more property than is necessary for them, thus increasing uselessly the burdens of the community. If they had to pay taxes like others, they would hold only what was necessary for them, and keep it in a productive condition. The State will sell the property of its citizens for non-payment of taxes, and after a certain time give a valid title to the purchaser. No one questions the right of the State to do so. Well, then, if one portion of the community pays for a certain number of years the taxes of another portion, is it not virtually the owner of the exempted property? And may it not in justice demand it? This is a serious view to take of taxation. But the question is, Is it not equity? Anyhow, it has often led to confiscation, which is always demoralizing, and ought if possible to be avoided. The State, like our politicians, has often, in the history of the world, manifested a great show of liberality by exempting a vast amount of property from taxation. But it ended in bankruptcy, poverty of the people, and confiscation. To avoid such consequences, sooner or later, all property ought to be equally taxed. Confiscation is wasteful and demoralizing. It is fruitful of endless litigation, and spreads strife and bitter hatred among the people for generations.

The exemption of some property from taxation necessitates a high rate of taxation on other property, causes high rents, and dear means of living for the laboring classes, and ultimately leads to pauperism, with which they have been cursed in the Old World, and from which we will not escape if we

are not wise in time. It is said that in some countries of the Old World one-fourth of the property of the realm, in others one-third, and in others one half, was exempt from taxation. What was the consequence? They nearly all, when obliged to depend on their own internal resources, came to bankruptcy, poverty of the masses, pauperism, and finally ended in revolution and confiscation. It is, I believe, an admitted philosophic truth that the same causes under the same circumstances will produce the same effects. Let us, then, learn wisdom from the folly or misfortunes of others, and make all property bear its share of the common burdens. We will thus escape injustice, dishonesty, and pauperism, as well as revolution and confiscation. We have commenced wrong, by exempting any property from taxation, and when people begin wrong they are sure to end wrong. Let us consider and take a new departure before it is too late.

* * *

New York, Feb. 19, 1873.

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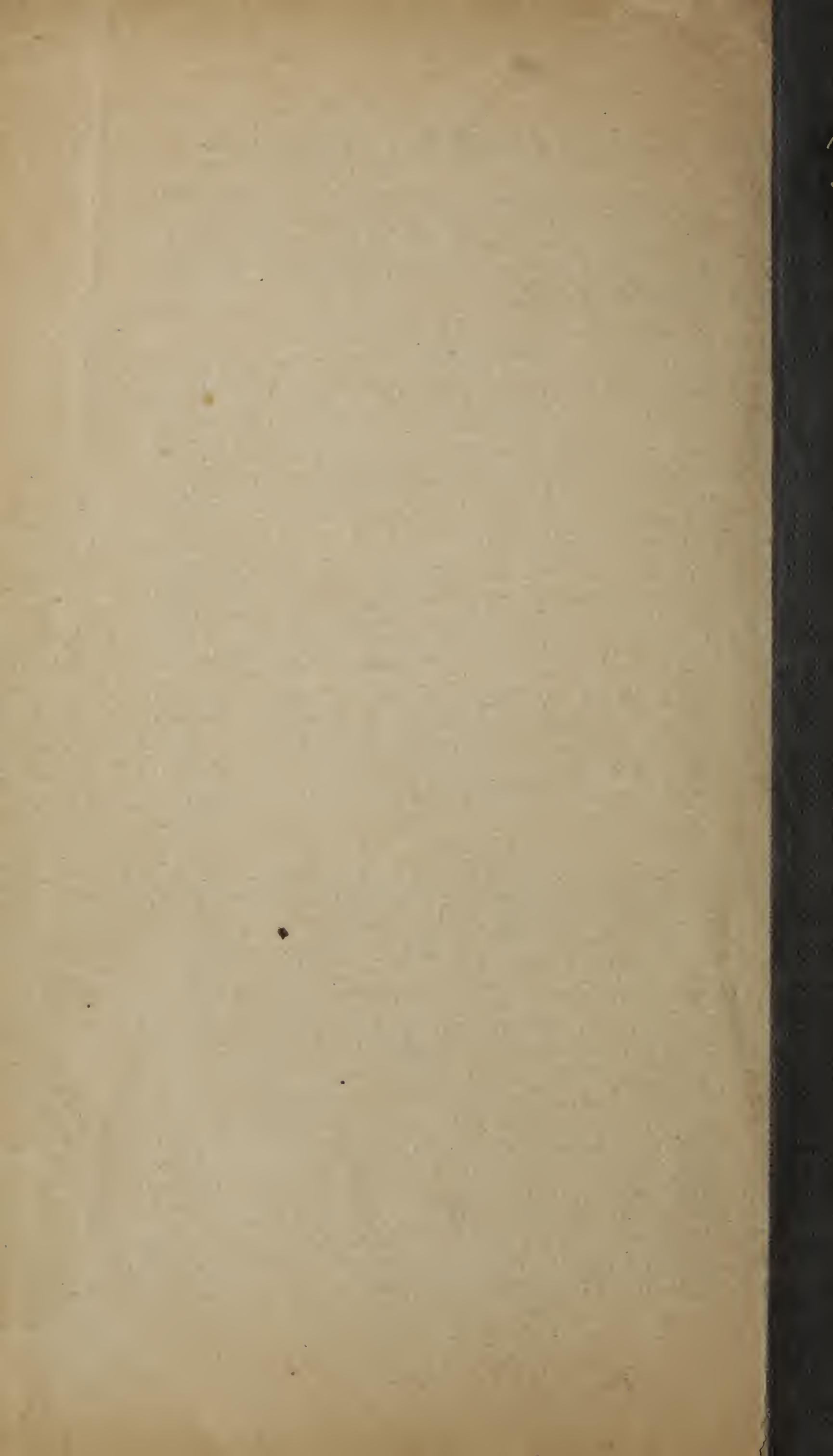
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